BIRUR TOWN MUNICIPALITY.

Bye-laws framed by the Birur Town Municipality under Section 48 (*j*) of the Municipal Regulation, VII of 1906, for enforcing the supply of information to the Municipality as may be necessary to ascertain their respective liabilities to tax imposed therein as to the liability to tax on professions, arts and callings on offices and appointments and sanctioned by Government, in their Order. L. 6146—Ml. 55-21-145, dated 21st April 1922.

1. On the requisition of the Municipal Council or of such person or persons as may be authorized by them from time to time in this behalf (i) every person exercising any profession, art, trade or calling or holding any office or appointment shall, within such reasonable period as shall be specified in the requisition, be bound to furnish a statement under his signature, in writing, in the form appended to these rules showing his income or profits for the required year or years;

(ii) Every owner or occupier of any building or land within the Town Municipal limits to furnish within a specified time, a list in writing, containing the names of all persons occupying such building or land and specifying the profession, art, trade or calling, office or appointment of every such person.

2. Every employer, or the Head or Secretary of any public or private office or of a firm or company, shall furnish within 15th July of every year (*a*) a list in writing of the names of all persons in his employ, or in the employ of such office, firm or company, with a statement of the salary or income of each of the persons;

(*b*) the above particulars in regard to any incorporated company of which such employer Head, or Secretary, as the case may be, is the agent.

3. Notwithstanding anything in these rules every person commencing to exercise any profession, art, trade or calling or to hold any office or appontment in the Town Municipal limits, who has not been required to furnish a return under Rule VII shall, within thirty days of so commencing give information of the fact to the President, Town Municipal Council.

4. Every person liable to the tax, who shall change either designation of his firm or the nature of his profession, art, trade or calling or office or appointment or his place of business, shall within *thirty days* of such change, give intimation thereof to the President of the Town Municipal Council.

5. Failure to furnish the information or furnishing information which is *untrue* required by Rules VII, VIII, X and XI shall be punishable with fine which may extend to Rs. 50.

BIRUR TOWN MUNICIPALITY.

True return furnished by ..... as to his liability to Profession-tax for the year .....

Name and address of party	Nature of profession, art, trade or calling followed or office, or appointment held	Date from which profession, etc., is followed	Monthly income		Remarks
			Included in the last return	During the current year	
1	2	3	4	5	6

Date..... Signature of the party.

Rules framed under Section 46 (*i*) of the Mysore Municipal Regulation by the Birur Municipal Council for the assessment of a tax on professions, trades and callings and on offices and appointments as sanctioned by Government *in their Order No.* L. 6146—Ml. 55-21-145, dated 21st April 1922.

1. In the rules the word "Person" shall include a firm, company or association.

2. Every person who, within the Birur Town exercises any profession, art, trade or calling or holds any office or appointment bringing him within one or more of the classes of persons specified in the schedule appended to these rules, shall pay tax at the rates specified in the said schedule as payable by persons of the class in which such person is placed.

3. The tax shall be payable half-yearly in advance in July and January in every year and shall be collected in accordance with the procedure laid down in Chapter VII of the Municipal Regulation and Bye-laws framed under Section 48 (*i*) thereof.

4. No person shall be liable to tax under these rules in respect of any half-year in which he has exercised a profession, art, trade or calling or held an office or appointment or a period of less than "sixty days" whithin the town.

5. The tax leviable under these rules from a firm, company or association or undivided Hindu family may be levied from any member of that firm, company or association or family.

6. When a person exercises more than one profession, art, trade or calling or holds more than one office or appointment whether under the same name or different names, the tax shall be calculated on his total annual income or profits from all such sources.

7. On or before the 1st January and July every year an assesment list in the form appended shall be prepared. The procedure laid down in Sections 63 to 66 of the Municipal Regulation, regarding assessment of a rate on buildings or lands shall apply "Mutatis Mutandis" in respect of assessment of this tax. This list will be subject to revision half-yearly or yearly as may be decided by the Council.

8. (i) Any person who has paid the tax for the whole half-year and who ceases during such period to be liable to assessment, shall be entitled to a refund of not less than half the said assessment, provided that no such remission shall be granted unless notice in writing of the fact of his having given up the profession, art, trade or calling or office or appointment has been given to the President of the Municipal Council and that no remission or refund shall take effect for any period previous to the day of the delivery of such notice.

(ii) The burden of proving the fact entitling any person to claim relief under this rule shall be upon him.

SCHEDULE.

Class I.

Every person holding an office or appointment, public or private or employment in any capacity, whose pay, salary or pension amounts to Rs. 2,000 a month or upwards and every person falling under any of the following denominations, whose income is estimated to amount to Rs. 2,000 a month or upwards :—

(1)	Carrying on business as a company	Yearly Rs. 100
(2)	Abkari Renters, Wholesale and Retail. Traders and Manufacturers of every kind, Contractors, Ship-owners, Board-owners, Auctioneers and Commission Agents.	
(3)	Bankers, Money-lenders, Money-changers and Pawn-brokers ...	
(4)	Editors and Proprietors of Newspapers	
(5)	Dubashes, Under-writers, Brokers and Dealers in Securities, Shares or Bills of Exchange.	
(6)	Practising Barristers, Advocates, High Court Vakils, Solicitors, Attorneys, Pleaders and Law Agents.	
(7)	Medical Practioners of all kinds including Hakims and Vaidyas ...	
(8)	Dentists and Veterinary Surgeons	
(9)	Architects and Civil Engineers	
(10)	Owners and Farmers of Markets and Toll-farmers	
(11)	Keepers of Hotels, Lodging-houses, Boarding-houses, or Billiard Saloons.	
(12)	Builders and Surveyors	
(13)	Owners of Mills, Warehouses, Printing Presses, Oil Presses, Cotton Presses, and other Presses and Factories of all kinds.	
(14)	Professional Artists, Photographers, Actors, Owners or Managers of Circus or Theatrical Companies, Musicians and Dancers.	
(15)	Dealers in animals or vehicles and owners or keepers of Livery Stables or Hackney Carriages.	
(16)	Artisans	

Class II.

		Rs.
Every	person described in Class 1, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 1,500 a month or upwards	75

Class III.

Every	person described in Class 1, whose pay or salary or pension amounts or whose income is estimated to amount to Rs. 1,000 a month or upwards.	50

Class IV.

Every	person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 500 a month or upwards.	25

Class V.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 300 a month or upwards ... ... Rs. 12

Class VI.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount Rs. 200 a month or upwards 8

Class VII.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 100 a month or upwards 4

Class VIII.

Every person described in Class I, whose pay, salary or pension amounts or whose income is estimated to amount to Rs. 50 a month or upwards 2

Class IX.

Every person described in Class I, whose pay, salary or pension amount or whose income is estimated to amount to Rs. 30 a month or upwards ... ... Rs. 1

NOTE.—The above classification is subject to the following provisions, *viz* :—

Provision 1.—No owner of a Cotton Press shall be placed in any Class below Class IV.

Provision 2.—No wholesale Trader, Ship-owner, Banker, Dubash, Barrister, Advocate High Court Vakil, Solicitors, Attorney, Architect, Civil Engineer, Mill owner or Factory owner shall be placed in any class below Class V.

Provision 3.—No Abkari renter (other than a mere liquor shop-keeper), Editor or Proprietor of a newspaper. Under-writer, Broker, or other Dealer in Securities, Shares or Bills of change and no First Grade Pleader, Medical Practitioner (other than a Hakim or Vaidyan), Dentist or Veterinary Surgeon shall be placed in any class below Class VI.

Provision 4.—No boat owner, Auctioneer, Money-lender, Second Grade Pleader, Vakil, Law-Agent, Owner or Farmer of a Market, Toll Farmer, Keeper of Hotel, Lodging-house, Boarding-house, or Billiard-saloon, and no Builder, Surveyor, or owner of a Warehouse or Press (other than a Cotton Press or Oil Press) shall be placed in any class below Class VII.

PROFESSION TAX ASSESSMENT LIST.

Division No.....

Serial No.	Name of party	Assessment number in previous year.		Occupation	Address	Monthly or annual income or other basis of assessment.	New assessment			Remarks
		Number	Amount				Class	Amount	Number	
1	2	3	4	5	6	7	8	9	10	11
			Rs. a. p.			Rs. a. p.		Rs. a. p.		

H. NARAYANA RAO,
President,
Birur Town Municipality.